

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN
FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF
DEBTORS' ONE HUNDRED FORTY-SECOND OMNIBUS OBJECTION
TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF
THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS
OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

WEIL, GOTSHAL & MANGES LLP
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New York, New York 10153
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Robert J. Lemons

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED FORTY-SECOND
OMNIBUS OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

PLEASE TAKE NOTICE that on May 16, 2011, Lehman Brothers Holdings
Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in
possession (collectively, the "Debtors"), filed their one hundred forty-second omnibus objection
to claims (the "Debtors' One Hundred Forty-Second Omnibus Objection to Claims"), and that a

hearing (the “Hearing”) to consider the Debtors’ One Hundred Forty-Second Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **June 30, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’ One Hundred Forty-Second Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-242, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and

Evan Fleck, Esq.); so as to be so filed and received by no later than **June 15, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ One Hundred Forty-Second Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ One Hundred Forty-Second Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: May 16, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----X

**DEBTORS' ONE HUNDRED FORTY-SECOND OMNIBUS
OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE
CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING
THIS ONE HUNDRED FORTY-SECOND OMNIBUS OBJECTION
TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO
SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN
THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT
ATTACHED THERETO TO DETERMINE WHETHER THIS
OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

Relief Requested

1. The Debtors file this one hundred forty-second omnibus objection to claims (the “One Hundred Forty-Second Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking the disallowance and expungement of the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) have been amended and superseded by at least one subsequently filed, corresponding claim identified under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”). The Debtors seek the disallowance and expungement from the Court’s claims register of the Amended and Superseded Claims and preservation of the Debtors’ right to later object to any Surviving Claim on any basis.

3. This One Hundred Forty-Second Omnibus Objection to Claims does not affect any of the Surviving Claims and does not constitute any admission or finding with respect to any of the Surviving Claims. Further, the Debtors reserve all their rights to object on any basis to any Amended and Superseded Claim as to which the Court does not grant the relief requested herein.

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

5. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for Region 2 (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's

appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Amended and Superseded Claims Should Be Disallowed and Expunged

9. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have determined that each Amended and Superseded Claim on Exhibit A has been amended and superseded by the corresponding Surviving Claim that was subsequently filed by or on behalf of the same creditor.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelpia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Claims that are amended and superseded by subsequent claims

filed by the same creditor are routinely disallowed and expunged. *See, e.g., In re Enron Corp.*, Case No. 01 B 16034 (AJG), 2005 WL 3874285, at *1 n.1 (Bankr. S.D.N.Y. Oct. 5, 2005) (noting that “[i]n as much as the Initial Claim was amended and superseded by the Amended Claim, it was disallowed and expunged”); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at *4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging amended, duplicative claim).

12. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Debtors to maintain a claims register that more accurately reflects the proper claims existing against the Debtors.

13. Accordingly, to avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Amended and Superseded Claims listed on Exhibit A.¹ The Surviving Claims will remain on the claims register subject to further objections on any basis.

Notice

14. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this One Hundred Forty-Second Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United

¹ Where a creditor has filed different documentation in support of the Amended and Superseded Claim and the Surviving Claim, the Debtors will treat all documentation filed with the claims as having been filed in support of the Surviving Claim.

States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A annexed hereto; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: May 16, 2011
New York, New York

/s/ Robert J. Lemons

Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 142: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	BANK OF AMERICA, NATIONAL ASSOCIATION, SUCCESSOR BY MERGER TO LASALLE BANK NA HUNTON & WILLIAMS, LLP ATTENTION: J.R. SMITH, ESQ. RIVERFRONT PLAZA, EAST TOWER, 951 E. BYRD STREET RICHMOND, VA 23219	05/14/2010	08-13555 (JMP)	66615	Undetermined	BANK OF AMERICA, NATIONAL ASSOCIATION AS SUCCESSOR BY MERGER TO LASALLE BANK NA HUNTON & WILLIAMS LLP ATTN: J.R. SMITH, ESQ. RIVERFRONT PLAZA, EAST TOWER RICHMOND, VA 23219	03/29/2011	08-13555 (JMP)	67418	Undetermined
2	BERNER KANTONALBANK AG LEGAL DEPARTMENT BUNDESPLATZ 8 BERNE, 3011 SWITZERLAND	10/27/2009	08-13555 (JMP)	50108	Undetermined	BERNER KANTONALBANK AG LEGAL DEPARTMENT BUNDESPLATZ 8 BERN, 3011 SWITZERLAND	05/06/2011	08-13555 (JMP)	67487	\$111,940.00
3	BERNER KANTONALBANK AG LEGAL DEPARTMENT BUNDESPLATZ 8 BERNE, 3011 SWITZERLAND	10/27/2009	08-13555 (JMP)	50118	Undetermined	BERNER KANTONALBANK AG LEGAL DEPARTMENT BUNDESPLATZ 8 BERN, 3011 SWITZERLAND	05/06/2011	08-13555 (JMP)	67485	\$35,437.50

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
4	CGI GVF (LUX) MASTERS S.A.R.L. C/O CARVAL INVESTORS UK LIMITED ATTN: ANNEMARIE JACOBSEN KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT11 2PD UNITED KINGDOM	09/22/2009	08-13555 (JMP)	28819	\$30,489,845.00*	CVI GVF (LUX) MASTER SARL C/O CARVAL INVESTORS UK LIMITED ATTN: ANNEMARIE JACOBSEN KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT112PD UNITED KINGDOM	04/19/2011	08-13555 (JMP)	67462	\$30,489,845.00
5	CHAN MAY LING FLAT A2 7/F, HING WAH MANSION 2 OAKLANDS PATH MID-LEVEL, HONG KONG	11/03/2009	08-13555 (JMP)	64425	\$30,000.00*	CHAN MAY LING FLAT 1S 7/F, HING WAH MANSION 2 OAKLANDS PATH, MID- LEVEL, HONG KONG	10/26/2009	08-13555 (JMP)	45762	\$30,000.00*
6	CHEUNG SUK MEI G/F 4 TAI CHE VILLAGE SIU LEK YUEN SHATIN, NT, HONG KONG	11/03/2009	08-13555 (JMP)	64548	\$150,000.00*	CHEUNG SUK MEI G/F 4 TAI CHE VILLAGE SING LEK YUEN N.T., HONG KONG	11/02/2009	08-13555 (JMP)	60842	\$150,000.00*

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

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7	DEKA INVESTMENT GMBH, ON BEHALF OF: FUNDMASTER RRVRENT-FONDS MAINZER LANDSTRASSE 16 FRANKFURT, 60325 GERMANY	10/30/2009	08-13555 (JMP)	58964	\$427,320.00*	DEKA INVESTMENT GMBH, ON BEHALF OF: FUNDMASTER RRVRENT- FONDS/GESAMTKAPITALA NLAGEN ROLAND RS MAINZER LANDSTRASSE 16 FRANKFURT, 60325 GERMANY	11/02/2009	08-13555 (JMP)	62854	\$427,320.00*
8	FONDO PENSIONE NAZIONALE PER IL PERSONALE DELLE BANCHE DI CREDITO COOPERATIVO - CASSE RURALI ED ARTIGIANE VIA LUCREZIA ROMANA 41/47 ROMA, 00178 ITALY	10/29/2009	08-13555 (JMP)	55752	\$5,394,571.28	FONDO PENSIONE NAZIONALE PER IL PERSONALE DELLE BANCHE DI CREDITO COOPERATIVO - CASSE RURALI ED ARTIGIANE VIA LUCREZIA ROMANA 41/47 ROMA, 00178 ITALY	04/22/2011	08-13555 (JMP)	67472	\$5,394,571.28
9	GEROA PENTSIOAK EPSV PASEO DE LUGARITZ 27 BAJO SAN SEBASTIAN, 20018 SPAIN	09/14/2009	08-13555 (JMP)	12395	Undetermined	GEROA PENTSIOAK, EPSV PASEO DE LUGARITZ, 27 BAJO SAN SEBASTIAN, 20018 SPAIN	04/08/2011	08-13555 (JMP)	67456	\$2,830,200.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

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10	GEROA PENTSIOAK, EPSV PASEO DE LUGARITZ, 27 BAJO SAN SEBASTIAN, 20018 SPAIN	09/14/2009	08-13555 (JMP)	12396	Undetermined	GEROA PENTSIOAK, EPSV PASEO DE LUGARITZ, 27 BAJO SAN SEBASTIAN, 20018 SPAIN	04/08/2011	08-13555 (JMP)	67457	\$1,415,100.00
11	GOLDMAN, SACHS & CO TRANSFEROR: KLEINWORT BENSON PRIVATE BANK LIMITED ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	10/05/2009	08-13555 (JMP)	36292	\$995,790.88	GOLDMAN, SACHS & CO. ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	04/27/2011	08-13555 (JMP)	67480	\$1,215,462.60
12	GOLDMAN,SACHS & CO. TRANSFEROR: KLEINWORT BENSON PRIVATE BANK LIMITED ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	10/05/2009	08-13555 (JMP)	36291	\$172,155.19	GOLDMAN, SACHS & CO. ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	04/27/2011	08-13555 (JMP)	67479	\$210,423.96

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

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13	GOLDMAN,SACHS & CO. TRANSFEROR: KLEINWORT BENSON (CHANNEL ISLANDS) LIMITED ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	10/14/2009	08-13555 (JMP)	40254	\$975,500.00	GOLDMAN, SACHS & CO. ATTN: ANDREW CADITZ 30 HUDSON STREET, 36TH FLOOR JERSEY CITY, NJ 07302	04/27/2011	08-13555 (JMP)	67478	\$1,416,280.30
14	GREENLIGHT CAPITAL OFFSHORE PARTNERS C/O GREENLIGHT CAPITAL, INC. ATTN: HARRY BRANDLER 140 EAST 45TH STREET 24TH FLOOR NEW YORK, NY 10017	10/29/2009	08-13555 (JMP)	55794	\$0.00	GREENLIGHT CAPITAL OFFSHORE PARTNERS C/O GREENLIGHT CAPITAL INC. ATTN: HARRY BRANDLER 140 EAST 45TH STREET, 24TH FLOOR NEW YORK, NY 10017	04/27/2011	08-13555 (JMP)	67475	\$11,247,321.59*
15	GREENLIGHT CAPITAL QUALIFIED, L.P. C/O GREENLIGHT CAPITAL, INC. ATTN: HARRY BRANDLER 140 EAST 45TH STREET 24TH FLOOR NEW YORK, NY 10017	10/29/2009	08-13555 (JMP)	55795	\$0.00	GREENLIGHT CAPITAL QUALIFIED, L.P. C/O GREENLIGHT CAPITAL INC. ATTN: HARRY BRANDLER 140 EAST 45TH STREET, 24TH FLOOR NEW YORK, NY 10017	04/27/2011	08-13555 (JMP)	67476	\$8,024,766.27*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

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16	GREENLIGHT CAPITAL, L.P. C/O GREENLIGHT CAPITAL, INC. ATTN: HARRY BRANDLER 140 EAST 45TH STREET 24TH FLOOR NEW YORK, NY 10017	10/29/2009	08-13555 (JMP)	55796	\$0.00	GREENLIGHT CAPITAL, L.P. C/O GREENLIGHT CAPITAL INC. ATTN: HARRY BRANDLER 140 EAST 45TH STREET, 24TH FLOOR NEW YORK, NY 10017	04/27/2011	08-13555 (JMP)	67474	\$1,731,809.35*
17	GREENLIGHT REINSURANCE, LTD. C/O DME ADVISORS, LP ATTN: HARRY BRANDLER 140 EAST 45TH STREET, 24TH FLOOR NEW YORK, NY 10017	10/29/2009	08-13555 (JMP)	55793	\$0.00	GREENLIGHT REINSURANCE, LTD. C/O DME ADVISORS, LP ATTN: HARRY BRANDLER 140 EAST 45TH STREET, 24TH FLOOR NEW YORK, NY 10017	04/27/2011	08-13555 (JMP)	67477	\$3,449,082.80*
18	GROSSMANN, JURGEN ELBCHAUSSEE 189 HAMBURG, 22605 GERMANY	10/28/2009	08-13555 (JMP)	51295	\$0.00	GROSSMANN, JURGEN ELBEHAUSSE 189 HAMBURG, 22605 GERMANY	05/06/2011	08-13555 (JMP)	67486	\$714,420.00
19	KING, JOHN W 50 PINEWILD DRIVE PINEHURST, NC 28374	09/14/2009		12198	\$281,000.40	KING, JOHN 50 PINEWILD DRIVE PINEHURST, NC 28374	11/10/2009	08-13555 (JMP)	65316	\$281,000.40

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

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20	KLEINWORT BENSON (CHANNEL ISLANDS) LIMITED PO BOX 76 WESTS CENTRE ST HELIER JERSEY, JE4 8PQ UNITED KINGDOM	10/14/2009	08-13555 (JMP)	40253	\$44,827.50	KLEINWORT BENSON (CHANNEL ISLANDS) LIMITED PO BOX 76 WESTS CENTRE ST HELIER JERSEY, JE4 8PQ UNITED KINGDOM	04/07/2011	08-13555 (JMP)	67452	\$1,832,218.00
21	LANDESBANK BADEN- WURTTENBERG ATTN: LEGAL DEPARTMENT 1150/H AM HAUPTBAHNHOF 2 STUTTGART, 70173 GERMANY	09/18/2009	08-13888 (JMP)	18888	\$47,857,572.66*	LANDESBANK BADEN- WURTTENBERG ATTN: DR. ANDREAS KINZELBACH 4018/H LEGAL TEAM AM HAUPTBAHNHOF 2 STUTTGART, 707173 GERMANY	04/21/2011	08-13888 (JMP)	67466	\$27,503,031.60*
22	LANDESBANK BADEN- WURTTENBERG ATTN: LEGAL DEPARTMENT 1150/H AM HAUPTBAHNHOF 2 STUTTGART, 70173 GERMANY	09/18/2009	08-13555 (JMP)	18890	\$47,857,572.66*	LANDESBANK BADEN- WURTTENBERG ATTN: DR. ANDREAS KINZELBACH 4018/H LEGAL TEAM AM HAUPTBAHNHOF 2 STUTTGART, 70173 GERMANY	04/21/2011	08-13555 (JMP)	67467	\$27,503,031.60*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

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23	LINN ENERGY, LLC C/O DONALD A. WORKMAN BAKER & HOSTETLER LLP 1050 CONNECTICUT AVE., N.W., SUITE 1100 WASHINGTON, DC 20036	09/16/2009		13868	\$67,614,109.00	LINN ENERGY, LLC C/O CHARLENE RIPLEY 600 TRAVIS, SUITE 5100 HOUSTON, TX 77002	04/08/2011	08-13555 (JMP)	67454	\$51,000,000.00
24	MAN CHOI, LAI MAN STELLA FLAT A 26/F BLK 12 NAM FUNG SUN CHUEN 15 GREIG CRESCENT QUARRY BAY, HONG KONG	10/14/2009	08-13555 (JMP)	40055	\$128,316.99	MAN CHOI, LAI MAN STELLA FLAT A 30/F BLK 5 SERENITY PLACE 88 PO HONG-ROAD, TSEUNG KWAN O ROAD N.T., HONG KONG	05/02/2011	08-13555 (JMP)	67481	\$128,316.99
25	MURCIA, JAIME H. 5770 LA LUNETTA AVE. MIAMI, FL 33155	10/30/2009	08-13555 (JMP)	57415	Undetermined	MURCIA, JAMIE H. 5770 LA LUNETTA AVE. MIAMI, FL 33155	04/07/2011	08-13555 (JMP)	67453	\$1,417,829.53
26	NG SIU LING FLAT C, FLOOR 27. BLOCK 14, CITY ONE SHATIN, N.T., HONG KONG	11/06/2009	08-13555 (JMP)	65059	\$20,000.00*	NG SIU LING FLAT C, FLOOR 27. BLOCK 14, CITY ONE SHATIN, N.T., HONG KONG	10/30/2009	08-13555 (JMP)	57318	\$20,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 142: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
27	NY STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	01/31/2011	08-13555 (JMP)	67313	\$102,377.79	NY STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	04/26/2011	08-13555 (JMP)	67473	\$107,598.30*
28	PRINS, J.H.A.A. S-GRAVENWEG 367 CAPELLE A/D YSSEL, 2905 LC NETHERLANDS	10/28/2009	08-13555 (JMP)	52695	Undetermined	PRINS, J.H.A.A. S-GRAVENWEG 367 LC CAPELLE A/D YSSEL, 2905 NETHERLANDS	04/12/2011	08-13555 (JMP)	67470	\$21,365.00
29	SALDANA CARO, EMILIO JAVIER & AREVALO GUTIERREZ, ENNA & AREVALO, ERICK P S JTWRO - C/O JOSEPH L. FOX, ESQ. 60 EAST 42ND STREET, SUITE 2231 NEW YORK, NY 10165	02/13/2009	08-13555 (JMP)	2827	\$102,950.00	SALDANA CARO, EMILIO JAVIER & ENNA AREVALO GUTIERREZ & ERICK P S AREVALO JTWROS C/O JOSEPH L. FOX, ESQ. 60 EAST 42ND STREET, SUITE 2231 NEW YORK, NY 10165	03/31/2011	08-13555 (JMP)	67427	\$102,950.00
30	SORLIE, TERJE FRAMVEIEN 3B OSLO, 1177 NORWAY	10/27/2009	08-13555 (JMP)	47659	Undetermined	SORLIE, TERJE FRAMVEIEN 3B OSLO, 1177 NORWAY	04/11/2011	08-13555 (JMP)	67459	\$35,149.03

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 142: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
31	TRANQUILITY MASTER FUND LTD. C/O RIMROCK CAPITAL MANAGEMENT, LLC [SAYE CAPITAL MANAGEMENT, L.P.] 27372 CALLE ARROYO, SUITE A SAN JUAN CAPISTRANO, CA 92675	06/01/2009	08-13888 (JMP)	4695	\$1,039,767.00	TRANQUILITY MASTER FUND LTD. N/K/A SPECTRUM MASTER FUND LTD. C/O SCOTT A. MEYERS ULMER & BERNE, LLP 500 WEST MADISON STREET, SUITE 3600 CHICAGO, IL 60661	04/19/2011	08-13888 (JMP)	67463	\$1,039,767.00
32	W.P. SPRENGER HOLDING B.V. H. BOSMANS LAAN 16 ROTTERDAM, 3055 WG NETHERLANDS	10/28/2009	08-13555 (JMP)	53676	Undetermined	W.P. SPRENGER HOLDING B.V. HEN. BOSMANS LAAN 16 ROTTERDAM, 3055 WG NETHERLANDS	04/20/2011	08-13555 (JMP)	67465	\$140,000.00
33	WELLINGTON TRUST COMPANY, N.A. MULTIPLE COMMON TRUST FUNDS TRUST - LIBOR PLUS PORTFOLIO C/O WELLINGTON MANAGEMENT COMPANY, LLC ATTN: DONALD CAIAZZA BOSTON, MA 02109	09/17/2009	08-13888 (JMP)	15836	\$6,344.85*	WELLINGTON TRUST COMPANY, N.A. MULTIPLE COMMON TRUST FUNDS TRUST -LIBOR PLUS PORTFOLIO C/O WELLINGTON MANAGEMENT COMPANY, LLC ATTN: DONALD CAIAZZA BOSTON, MA 02109	02/04/2011	08-13888 (JMP)	67323	\$31,484.61

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 142: EXHIBIT A - AMENDED AND SUPERSEDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
34	WELLINGTON TRUST COMPANY, N.A. MULTIPLE COMMON TRUST FUNDS TRUST - LIBOR PLUS PORTFOLIO C/O WELLINGTON MANAGEMENT COMPANY, LLC ATTN: DONALD CAIAZZA BOSTON, MA 02109	09/17/2009	08-13555 (JMP)	15837	\$6,337.02*	WELLINGTON TRUST COMPANY, N.A. MULTIPLE COMMON TRUST FUNDS TRUST -LIBOR PLUS PORTFOLIO C/O WELLINGTON MANAGEMENT COMPANY, LLC ATTN: DONALD CAIAZZA BOSTON, MA 02109	02/04/2011	08-13555 (JMP)	67324	\$31,484.61
TOTAL					\$203,696,358.22					

* - Indicates claim contains unliquidated and/or undetermined amounts

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
: **LEHMAN BROTHERS HOLDINGS INC., et al.,** : **08-13555 (JMP)**
: **Debtors.** : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS' ONE HUNDRED FORTY-SECOND OMNIBUS
OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

Upon the one hundred forty-second omnibus objection to claims, dated May 16, 2011 (the "One Hundred Forty-Second Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking disallowance and expungement of the Amended and Superseded Claims on the basis that such claims have been amended and superseded by the corresponding Surviving Claims, all as more fully described in the One Hundred Forty-Second Omnibus Objection to Claims; and due and proper notice of the One Hundred Forty-Second Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) the claimants listed on Exhibit A attached to the One Hundred Forty-

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred Forty-Second Omnibus Objection to Claims.

Second Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010, governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the One Hundred Forty-Second Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Forty-Second Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the One Hundred Forty-Second Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) are disallowed and expunged in their entirety with prejudice; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register subject to the Debtors’ right to further object as set forth herein; and it is further

ORDERED that this Order supersedes all previous orders regarding the disposition of the Amended and Superseded Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that all information included on and all documentation filed in support of any Amended and Superseded Claim, including, but not limited to, derivative and guarantee questionnaires and supporting documentation, shall be treated as having been filed in support of and included in the corresponding Surviving Claim; and it is further

ORDERED that nothing in this Order or the disallowance and expungement of the Amended and Superseded Claims constitutes any admission or finding with respect to any of the Surviving Claims, and the Debtors' rights to object to the Surviving Claims on any basis are preserved; *provided, however*, that notwithstanding anything herein to the contrary, the Debtors may not object to a Surviving Claim that is listed on Exhibit 1 annexed hereto to the extent that it has been allowed by order of the Court or allowed pursuant to a signed settlement or termination agreement authorized by the Court; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the One Hundred Forty-Second Omnibus Objection to Claims under the heading "*Claims to be Disallowed and Expunged*" that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; *provided, however*, that if the Court subsequently orders that a Surviving Claim did not appropriately amend and supersede the corresponding Amended and Superseded Claim, then the claims agent shall be authorized and directed to immediately reinstate such Amended and Superseded Claim in these chapter 11 cases

(the “Reinstated Claim”) and the rights of all interested parties with respect to the Reinstated Claim shall be expressly reserved; and it is further

ORDERED that notwithstanding any other provision of this Order, a Surviving Claim and all documentation previously filed in support of the Surviving Claim, including, but not limited to, amended derivative and guarantee questionnaires and supporting documentation, shall be deemed timely filed to the extent it appropriately amended and superseded, directly or indirectly, a claim that had been timely filed; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE